

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**SPECIAL MESSAGE ABOUT WEBCAST CONTINUING EDUCATION COURSES**

A variety of continuing education (CE) courses are now offered in a Webcast format in which licensees participate at their own computers in a course presented by a live instructor at a distant location.

The California Board of Accountancy at its meeting of November 17-18, 2005, discussed Webcast courses and concluded that if a Webcast course meets the current requirements for a live presentation course, it would qualify for CE credit.

The provider requirements for live presentation courses are specified in Section 88.1 of the Board's Regulations. A brief summary is provided below to assist licensees in selecting Webcasts that will qualify for CE credit as live presentation courses.

To qualify as live presentation CE, the course provider must meet three requirements:

1. The provider must require attendance. Since the Webcast instructor and the course participant are not physically present in the same location, attendance must be monitored differently for Webcasts than for other live presentation courses. To monitor attendance, the Webcast provider must employ some kind of monitoring device that makes it possible to verify that participants are present at their computers during the course. For example, participants could be required to respond to questions, participate in a survey, or enter a password to demonstrate that they are present and participating in the course. A Webcast course must employ some kind of monitoring device that enables the provider to verify attendance for the course to qualify as live presentation CE.
2. The provider must have written educational goals and learning objectives as well as a course syllabus. (Webcast CE courses are the same as other live presentation CE courses in this respect.)
3. The provider must issue certificates of completion upon satisfactory completion of the course and retain appropriate records. (Webcast CE courses are the same as other live presentation CE courses in this respect.)

Sometimes a Webcast course is recorded and made available for viewing at a future date. Viewing a recording of a Webcast course that was presented earlier does NOT qualify for CE credit as a live presentation course.

More information about the Board's CE requirements is provided under Renewal Information in the CPA Licensee Handbook and in Sections 87-90 of the Board's Regulations. Should you have questions, please e-mail renewalinfo@cba.ca.gov or telephone (916) 561-1702.